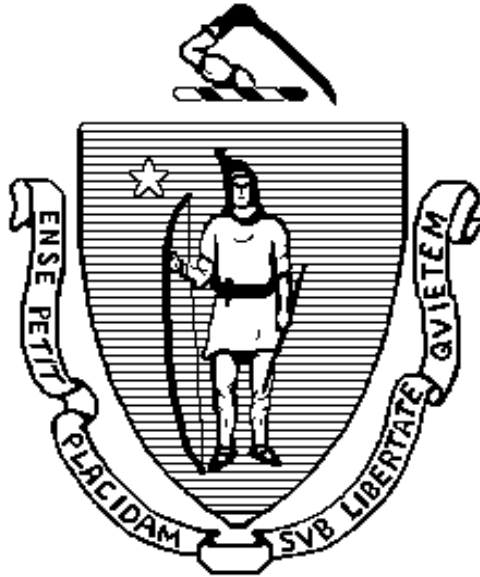


Commonwealth of Massachusetts



Report on Schedule of Federal Financial Assistance

For the Fiscal Year Ended June 30, 1996

William Kilmartin, CGFM
State Comptroller

Prepared by
*The General Accounting Bureau
Office of the State Comptroller*

Front and back cover artwork:
Starting line of the 100th running of the Boston marathon.

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Commonwealth of Massachusetts

Report on Schedule of Federal Financial Assistance

COMMONWEALTH OF MASSACHUSETTS
REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FISCAL YEAR ENDED JUNE 30, 1996

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INDEPENDENT AUDITORS' REPORT ON THE SUPPLEMENTARY SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Mr. William Kilmartin, Comptroller
The Commonwealth of Massachusetts

We have audited the general purpose financial statements of the Commonwealth of Massachusetts as of and for the year ended June 30, 1996, and have issued our report thereon dated December 20, 1996, which contained an explanatory paragraph relating to the adoption of Governmental Accounting Standards Board Statements No. 24, "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance", No. 25 "Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans" and No. 27, "Accounting for Pensions by State and Local Governmental Employers." These general purpose financial statements are the responsibility of the management of the Commonwealth of Massachusetts. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. As discussed in our report on the general purpose financial statements, we did not audit the financial statements of the higher education entities and their blended component units which reflect 81 percent of the total assets and 82 percent of the total revenues of the University and College Fund Type. We also did not audit the financial statements of the Pension Reserves Investment Trust and Massachusetts State Teachers and Employees Retirement Systems Trust which are the investment vehicles of the Commonwealth of Massachusetts' Pension Trust Funds, the financial statements which reflect 71 percent of the total assets and 48 percent of the total revenues of the Fiduciary Fund Type. Also as discussed in our report on the general purpose financial statements, we did not audit the financial statements of certain component units which reflect 87 percent of the total assets and 87 percent of the total revenues of the discretely presented Component Units column presented in the general purpose financial statements. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the University and College Fund type, Fiduciary Fund Type and the discretely presented Component Units referred to above, is based solely on the reports of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. The financial statements of the Massachusetts State Teachers and Employees Retirement Systems Trust and the Massachusetts Turnpike Authority were not audited in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Commonwealth of Massachusetts, taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. This schedule is the responsibility of the management of the Commonwealth of Massachusetts. The information in that schedule has been subjected to the audit procedures applied in the audit of the general purpose financial statements of the Commonwealth of Massachusetts and, in our opinion, based on our audit and the reports of other auditors with respect to the higher education entities and their blended component units as discussed in the first paragraph above, is fairly stated in all material respects when considered in relation to the general purpose financial statements taken as a whole.

This report is intended for the information of management, the Honorable Members of the General Court and the federal agencies providing financial assistance. However, this report is a matter of public record and its distribution is not limited.

December 20, 1996

**COMMONWEALTH OF MASSACHUSETTS
REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1996**

CFDA#	FEDERAL PROGRAM DESCRIPTION	7/1/95	REVENUES	EXPENDITURES	6/30/96
DEPARTMENT OF AGRICULTURE					
10.063	AGRICULTURAL CONSERVATION PROGRAM	5,843	0	2,433	3,410
10.064	FORESTRY INCENTIVES PROGRAM	3,806	0	1,188	2,618
10.156	FEDERAL/STATE MARKETING IMPROVEMENT	27,289	22,000	29,109	20,180
10.250	AGRICULTURAL AND RURAL ECONOMIC	0	77,161	77,161	0
10.426	COMMISSION ON GROWTH EFFECTS	0	3,068	0	3,068
10.550	FOOD DISTRIBUTION	0	536,509	536,509	0
10.551	* FOOD STAMPS - CASH EQUIVALENT	111,050,677	299,444,599	297,937,562	112,557,714
10.553	* SCHOOL BREAKFAST PROGRAM	0	15,886,013	15,886,013	0
10.555	* NATIONAL SCHOOL LUNCH PROGRAM	0	70,519,772	70,519,772	0
10.556	SPECIAL MILK PROGRAM FOR CHILDREN	0	505,061	505,061	0
10.557	* SPECIAL SUPPLEMENTAL FOOD PROGRAM	216,011	69,469,065	69,665,453	19,623
10.558	* CHILD CARE FOOD PROGRAM	9,871	36,169,415	36,179,286	0
10.559	SUMMER FOOD SERVICE PROGRAM FOR CHILDREN	720	3,377,625	3,378,345	0
10.560	STATE ADMINISTRATIVE EXPENSES FOR CHILD	0	2,295,103	2,295,103	0
10.561	* STATE ADMIN MATCHING GRANTS FOR FOOD	0	31,428,211	31,428,211	0
10.564	NUTRITION EDUCATION & TRAINING PROGRAM	0	86,578	85,841	737
10.565	COMMODITY SUPPLEMENTAL FOOD PROGRAM	0	3,805,349	3,805,349	0
10.568	TEMPORARY EMERGENCY FOOD ASSISTANCE	2,679	287,721	290,400	0
10.652	FORESTRY RESEARCH	12,906	0	4,260	8,646
10.664	COOPERATIVE FORESTRY ASSISTANCE	328,841	403,672	510,136	222,377
10.901	RESOURCE CONSERVATION AND DEVELOPMENT	18,000	9,687	26,768	919
10.904	WATERSHED PROTECTION & FLOOD PREVENTION	44,988	2	6,480	38,510
10.906	RIVER BASIN SURVEYS AND INVESTIGATIONS	0	12,500	5,423	7,077
10.999	DEPT OF AGRICULTURE - CFDA # UNKNOWN	0	8,173	8,173	0
		111,721,631	534,347,284	533,184,036	112,884,879
DEPARTMENT OF COMMERCE					
11.305	STATE AND LOCAL ECONOMIC DEVELOPMENT	10,609	130,000	71,339	69,270
11.307	ECONOMIC DEVELOPMENT AND ASSISTANCE	61,395	558,381	613,604	6,172
11.405	ANADROMOUS AND GREAT LAKES FISHERIES	0	925,127	925,127	0
11.407	INTERJURISDICTIONAL FISHERIES ACT OF 1986	0	11	0	11
11.419	COASTAL ZONE MANAGEMENT PROGRAM ADMIN	17,067	2,337,182	2,337,184	17,065
11.420	COASTAL ZONE MANAGEMENT ESTUARINE	10,588	329,999	330,804	9,783
11.427	FISHERIES DEVELOPMENT AND UTILIZATION R&D	33,918	284,819	306,254	12,483
11.473	COASTAL ECOSYSTEM HEALTH	0	34,362	34,362	0
11.611	MANUFACTURING EXTENSION PARTNERSHIP	0	4,923,440	4,923,440	0
11.999	DEPT OF COMMERCE - CFDA # UNKNOWN	1,397	(1,397)	0	0
		134,974	9,521,924	9,542,114	114,784
DEPARTMENT OF DEFENSE					
12.113	STATE PROGRAM FOR REIMBURSEMENT OF	0	1,230,724	1,230,724	0
12.607	COMMUNITY ECONOMIC ADJUSTMENT PLANNING	0	49,694	49,691	3
12.999	DEPT OF DEFENSE - CFDA # UNKNOWN	0	11,325	11,325	0
		0	1,291,743	1,291,740	3
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
14.182	SECTION 8 - NEW CONSTRUCTION/SUBSTANTIAL	986,571	8,224,293	8,896,555	314,309
14.199	SCHOOL TO WORK OPPORTUNITY IMPL. PROGRAM	0	7,572,195	7,572,195	0
14.227	COMMUNITY DEVEL BLOCK GRANTS/SPECIAL	(46,127)	60,550	14,337	86
14.228	* COMMUNITY DEVEL BLOCK GRANTS/STATE'S	0	30,532,640	30,532,630	10
14.231	EMERGENCY SHELTER GRANTS PROGRAM	19,723	1,832,324	1,832,325	19,722
14.235	SUPPORTIVE HOUSING PROGRAM	873	2,031,808	2,032,681	0
14.238	SHELTER PLUS CARE	0	663,246	660,342	2,904
14.239	HOME INVESTMENT PARTNERSHIPS PROGRAM	17,425	4,732,268	4,749,693	0
14.241	HOUSING OPPORTUNITIES FOR PERSONS WITH	0	727,790	726,663	1,127
14.401	FAIR HOUSING ASSISTANCE PROGRAM-STATE AND	876	436,438	437,314	0
14.408	FAIR HOUSING INITIATIVES - ADMINISTRATIVE	146,034	338,708	391,906	92,836
14.409	FAIR HOUSING INITIATIVES -	0	88,445	88,445	0
14.410	FAIR HOUSING INITIATIVES - PRIVATE	1,049,759	2,215,082	3,264,841	0
14.855	* SECTION 8 RENTAL VOUCHER PROGRAM	57,554	20,853,165	20,910,719	0

* Major Program
See Notes to Schedule of Federal Financial Assistance.

**COMMONWEALTH OF MASSACHUSETTS
REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1996**

CFDA#	FEDERAL PROGRAM DESCRIPTION	7/1/95	REVENUES	EXPENDITURES	6/30/96
14.856	* SECTION 8 LOWER INCOME HOUSING ASSISTANCE	886,143	17,272,852	17,128,530	1,030,465
14.857	* SECTION 8 RENTAL CERTIFICATE PROGRAM	96,664	66,541,493	64,532,110	2,106,047
14.900	LEAD-BASED PAINT HAZARD CONTROL PROGRAM	0	243,057	243,057	0
14.999	DEPT OF HOUSING & URBAN DEVELOPMENT - CFDA	0	116,239	116,239	0
		3,215,495	164,482,593	164,130,582	3,567,506

DEPARTMENT OF THE INTERIOR

15.605	SPORT FISH RESTORATION	0	2,151,266	2,151,266	0
15.611	WILDLIFE RESTORATION	0	618,438	618,438	0
15.612	ENDANGERED SPECIES CONSERVATION	0	11,195	11,195	0
15.616	CLEAN VESSEL ACT	0	587,855	587,855	0
15.904	HISTORIC PRESERVATION FUND GRANTS-IN-AID	42,330	388,574	380,150	50,754
15.916	OUTDOOR RECREATION -	27,315	737,844	745,372	19,787
15.999	DEPT OF THE INTERIOR - CFDA # UNKNOWN	10,000	109,200	38,821	80,379
		79,645	4,604,372	4,533,097	150,920

DEPARTMENT OF JUSTICE

16.108	AMERICANS WITH DISABILITIES ACT TECH. ASSIST.	0	39,721	39,721	0
16.451	JUVENILE JUSTICE/DELINQUENT PREVENT- SP EMP	0	23,420	21,141	2,279
16.540	JUVENILE JUSTICE/DELINQUENT PREVENT - ALLOC	12,500	1,271,599	1,272,484	11,615
16.541	JUVENILE JUSTICE/DELINQUENT PREVENT -	71	1	0	72
16.550	CRIMINAL JUSTICE STATISTICS DEVELOPMENT	0	93,364	93,364	0
16.555	NATIONAL CRIMINAL HISTORY IMPLEMENTATION	0	105,372	52,342	53,030
16.575	CRIME VICTIM ASSISTANCE	0	1,775,066	1,775,066	0
16.576	CRIME VICTIM COMPENSATION	0	906,319	906,319	0
16.579	STATE AND LOCAL NARCOTICS CONTROL	46,603	9,441,521	9,488,124	0
16.580	NARCOTICS CONTROL DISCRETIONARY GRANT	9,643	251,252	244,901	15,994
16.582	CRIME VICTIM ASSISTANCE/DISCRETIONARY	0	10,000	0	10,000
16.586	VIOLENT OFFENDER INCARCERATION AND TRUTH	0	25,000	25,000	0
16.588	VIOLENCE AGAINST WOMEN FORMULA GRANTS	0	128,302	128,302	0
16.603	CORRECTIONS - TECHNICAL	1,296	7,000	3,902	4,394
16.726	COMMUNITY POLICING	0	158,796	158,796	0
16.858	TITLE V VIOLENT CRIME CONTROL	0	4,187	3,783	404
16.999	DEPT OF JUSTICE - CFDA # UNKNOWN	6,712	347,663	347,663	6,712
		76,825	14,588,583	14,560,908	104,500

DEPARTMENT OF LABOR

17.002	LABOR FORCE STATISTICS	0	1,760,918	1,760,918	0
17.207	* EMPLOYMENT SERVICE	0	28,062,121	28,062,121	0
17.225	* UNEMPLOYMENT INSURANCE	13,710	73,047,295	73,061,005	0
17.225	FEDERAL/STATE EXTENDED UNEMPLOYMENT COMP BENEFIT PROG	0	0	0	0
17.235	SENIOR COMMUNITY SERVICE EMPLOYMENT	0	1,642,805	1,642,805	0
17.245	TRADE ADJUSTMENT ASSISTANCE - WORKERS	3,900	10,158,972	10,162,872	0
17.250	* JOB TRAINING PARTNERSHIP ACT	1,808,640	74,959,659	76,764,195	4,104
17.500	OCCUPATIONAL SAFETY & HEALTH	0	1,025,352	997,842	27,510
17.504	CONSULTATION AGREEMENTS	4,313	36,735	41,048	0
17.600	MINE HEALTH AND SAFETY GRANTS	0	30,858	30,281	577
17.801	DISABLED VETERANS OUTREACH PROGRAM	0	1,821,338	1,821,338	0
17.802	VETERANS EMPLOYMENT PROGRAM	0	156,760	156,297	463
17.804	LOCAL VETERANS EMPLOYMENT REPRESENTATIVE	0	1,283,204	1,283,204	0
17.999	DEPT OF LABOR - CFDA # UNKNOWN	(7,681)	130,288	115,891	6,716
		1,822,882	194,116,305	195,899,817	39,370

DEPARTMENT OF TRANSPORTATION

20.005	BOATING SAFETY FINANCIAL ASSISTANCE	313,773	76,282	342,179	47,876
20.106	AIRPORT IMPROVEMENT PROGRAM	1,026	449,882	424,244	26,664
20.205	* HIGHWAY PLANNING AND CONSTRUCTION	119,676	878,685,501	878,713,016	92,161
20.308	LOCAL RAIL SERVICE ASSISTANCE	260	438,394	431,497	7,157
20.500	URBAN MASS TRANSPORT CAPITAL IMPROVEMENT	0	2,768,750	2,768,009	741
20.505	URBAN MASS TRANSPORT TECHNICAL STUDIES	(54,224)	1,295,154	1,240,930	0

**COMMONWEALTH OF MASSACHUSETTS
REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1996**

CFDA#	FEDERAL PROGRAM DESCRIPTION	7/1/95	REVENUES	EXPENDITURES	6/30/96
20.509	PUBLIC TRANSPORTATION FOR NONURBANIZED	148,689	1,796,360	1,945,049	0
20.600	STATE AND COMMUNITY HIGHWAY SAFETY	47,169	4,103,420	4,137,028	13,561
20.700	PIPELINE SAFETY	0	36,000	33,427	2,573
20.703	HAZARDOUS MATERIAL PUBLIC SECTOR TRAINING AND PLANNING	108,547	89,556	95,622	102,481
		684,916	889,739,299	890,131,001	293,214

EQUAL EMPLOYMENT OPPORTUNITY COMMISSION

30.002	EMPLOYMENT DISCRIM - STATE AND LOCAL ANTI-	0	713,219	713,219	0
		0	713,219	713,219	0

NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES

45.003	PROMOTION OF THE ARTS - ARTS IN EDUCATION	27	114,817	114,000	844
45.007	PROMOTION OF THE ARTS - STATE PROGRAMS	7,999	509,517	514,388	3,128
45.023	PROMOTION OF THE ARTS - LOCAL PROGRAMS	0	10,045	10,045	0
		8,026	634,379	638,433	3,972

NATIONAL SCIENCE FOUNDATION

47.036	INTERGOVERNMENTAL SCIENCE AND	19,580	0	19,580	0
47.070	COMPUTER & INFORMATION SCIENCE &	0	48,803	48,803	0
47.076	EDUCATION AND HUMAN RESOURCES	1,240	1,974,716	1,975,956	0
		20,820	2,023,519	2,044,339	0

SMALL BUSINESS ADMINISTRATION

59.009	PROCUREMENT ASSISTANCE TO SMALL	72,062	35,434	107,496	0
		72,062	35,434	107,496	0

VETERANS ADMINISTRATION

64.014	VETERANS STATE DOMICILIARY CARE	0	6,563,745	6,563,745	0
		0	6,563,745	6,563,745	0

ENVIRONMENTAL PROTECTION AGENCY

66.001	AIR POLLUTION CONTROL PROGRAM GRANTS	10,520	4,129,216	4,126,991	12,745
66.032	STATE INDOOR RADON GRANTS	0	144,321	144,321	0
66.413	WATER POLLUTION CONTR - BUZZARDS BAY	18,566	0	18,566	0
66.418	CONSTRUCTION GRANTS FOR WASTEWATER	245	519,886	508,699	11,432
66.419	WATER POLLUTION CONTR - STATE/INTERSTATE	21,667	1,910,763	1,932,430	0
66.420	WATER POLLUTION CONTR - STATE & LOCAL	23,085	4,721	27,457	349
66.432	STATE PUBLIC WATER SYSTEM SUPERVISION	22,359	712,490	734,849	0
66.433	STATE UNDERGROUND WATER SOURCE	0	75,446	75,446	0
66.435	LAKE RESTORATION COOPERATIVE AGREEMENTS	8,542	20,258	28,201	599
66.456	NATIONAL ESTUARY PROGRAM	21,956	1,242,561	1,264,514	3
66.459	NONPOINT SOURCE RESERVATION	2,897	106,585	107,575	1,907
66.460	NONPOINT SOURCE IMPLEMENTATION GRANTS	65,502	964,469	867,805	162,166
66.461	WETLANDS PROTECTION-STATE DEVELOPMENT	19,838	168,249	156,868	31,219
66.463	NATIONAL POLLUTANT DISCHARGE ELIMINATION	20,479	512,789	529,026	4,242
66.505	WATER POLLUTION CONTROL - R&D &	677	320,260	320,934	3
66.700	PESTICIDES ENFORCEMENT PROGRAM	145,547	140,838	158,970	127,415
66.701	TOXIC SUBSTANCES COMPLIANCE MONITORING	61,316	433,851	349,031	146,136
66.707	TSCA TITLE IV STATE LEAD GRANTS-				
	CERTIFICATION OF PROFESSIONALS	0	122,000	121,982	18
66.708	POLLUTION PREVENTION ASSISTANCE FOR STATES	80,329	(76,398)	3,931	0
66.801	HAZARDOUS WASTE MANAGEMENT STATE	145,417	1,982,062	2,127,479	0
66.802	HAZARDOUS SUBSTANCE RESPONSE TRUST FUND	19,619	1,070,285	1,061,214	28,690
66.804	STATE UNDERGROUND STORAGE TANKS	0	985,896	985,896	0
66.808	SOLID WASTE MANAGEMENT ASSISTANCE	0	0	0	0
66.810	TECHNICAL ASSISTANCE GRANTS PROGRAM	0	11,584	11,584	0
66.900	POLLUTION PREVENTION	0	605,379	515,070	90,309
66.999	ENVIRONMENTAL PROTECTION AGENCY - CFDA #	44,055	58,343	91,588	10,810
		732,616	16,165,854	16,270,427	628,043

**COMMONWEALTH OF MASSACHUSETTS
REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1996**

CFDA#	FEDERAL PROGRAM DESCRIPTION	7/1/95	REVENUES	EXPENDITURES	6/30/96
NUCLAR REGULATORY COMMISSION					
77.999	NUCLAR REGULATORY COMM. - CFDA #	0	64,346	12,945	51,401
		0	64,346	12,945	51,401
DEPARTMENT OF ENERGY					
81.041	STATE ENERGY CONSERVATION	13,527,911	5,717,910	3,864,206	15,381,615
81.042	WEATHERIZATION ASSISTANCE FOR LOW-INCOME	433,863	4,648,721	5,082,584	0
81.050	ENERGY EXTENSION SERVICE	0	9,988	2,737	7,251
81.052	ENERGY CONSERVATION FOR INSTITUTIONAL	1,313	487,093	488,406	0
81.079	REGIONAL BIOMASS ENERGY PROGRAMS	0	28,165	25,724	2,441
81.090	STATE HEATING OIL & PROPANE	0	21,055	21,055	0
81.999	DEPT OF ENERGY - CFDA # UNKNOWN	6,868	10,223	17,091	0
		13,969,955	10,923,155	9,501,803	15,391,307
FEDERAL EMERGENCY MANAGEMENT AGENCY					
83.008	COMMUNITY-BASED ANTI-ARSON PROGRAM	275	0	0	275
83.010	NATIONAL FIRE ACADEMY EDUCATIONAL	13	0	0	13
83.103	STATE ASSIST PROGRAM - NATL FLOOD	3,822	1,109,562	1,108,214	5,170
83.204	EARTHQUAKE & HURRICANE LOSS STUDY &	0	76,230	76,230	0
83.206	CIVIL DEFENSE - RADIOLOGICAL INSTRUMENT	0	193,719	193,719	0
83.209	STATE RADIOLOGICAL DEFENSE OFFICERS	0	61,260	61,260	0
83.503	CIVIL DEFENSE-STATE & LOCAL EMERGENCY	0	566,046	566,046	0
83.505	STATE DISASTER PREPAREDNESS GRANTS	(29,000)	82,036	53,036	0
83.506	HURRICANE PREPAREDNESS	0	42,087	42,087	0
83.514	POPULATION PROTECTION PLANNING	585	223,265	223,266	584
83.516	* DISASTER ASSISTANCE	1,538,698	17,245,943	18,240,848	543,793
83.526	NATIONAL URBAN SEARCH & RESCUE RESPONSE	0	30,000	30,000	0
83.528	EMERGENCY MANAGEMENT INSTITUTE - FIELD	(179)	263,291	262,025	1,087
83.999	FEDERAL EMERGENCY MNG. AGENCY - CFDA#	25	(25)	0	0
		1,514,239	19,893,414	20,856,731	550,922
DEPARTMENT OF EDUCATION					
84.002	ADULT EDUCATION - STATE-ADMINISTERED	(651)	4,947,900	4,946,501	748
84.003	BILINGUAL EDUCATION	0	91,478	89,528	1,950
84.004	CIVIL RIGHTS TECHNICAL ASSISTANCE AND	2,198	300,847	292,152	10,893
84.009	EDUCATION OF HANDICAPPED CHILDREN IN STATE	5,639	356,928	362,567	0
84.010	* EDUC DEPRIVED CHILDREN - LOCAL	0	117,146,007	117,144,557	1,450
84.011	MIGRANT EDUCATION-BASIC STATE FORMULA	0	2,816,217	2,816,217	0
84.012	EDUCATIONALLY DEPRIVED CHILDREN - STATE	4,834	1,398,465	1,381,699	21,600
84.013	NEGLECTED AND DELINQUENT CHILDREN	0	754,587	752,402	2,185
84.024	EARLY EDUCATION FOR CHILDREN WITH	0	118,927	118,927	0
84.027	* HANDICAPPED - STATE GRANTS	84,071	68,021,014	68,015,309	89,776
84.029	HANDICAPPED EDUCATION - SPECIAL EDUC	0	148,346	148,026	320
84.031	HIGHER EDUCATION - INSTITUTIONAL AID	33,184	668,953	647,650	54,487
84.034	LIBRARY SERVICES	189,595	1,267,547	1,457,142	0
84.035	INTERLIBRARY COOPERATION AND RESOURCE	0	209,236	209,236	0
84.036	LIBRARY EDUCATION AND TRAINING	899	0	0	899
84.042	STUDENT SUPPORT SERVICES	61,518	1,476,692	1,419,447	118,763
84.044	TALENT SEARCH	0	136,700	136,699	1
84.047	UPWARD BOUND	7,589	469,147	441,500	35,236
84.048	* VOCATIONAL EDUCATION - BASIC GRANTS TO	(35,421)	16,634,149	16,598,728	0
84.049	VOCATIONAL EDUCATION - CONSUMER AND	58,398	2,113,219	2,134,105	37,512
84.055	HIGHER EDUCATION - COOPERATIVE EDUCATION	3,961	26,595	28,508	2,048
84.064	HIGHER EDUCATION - VETERANS EDUCATION	0	121,257	121,257	0
84.069	GRANTS TO STATES FOR STATE STUDENT	0	2,043,127	2,043,127	0
84.078	SPECIAL EDUCATION POSTSECONDARY ED. PROGRAMS FOR PERSONS WITH DISABILITIES	0	69,091	69,091	0
84.116	FUND FOR IMPROVEMENT OF POSTSECONDARY	2,706	12,269	9,196	5,779
84.126	* REHABILITATION SERVICES - BASIC SUPPORT	420,337	36,404,779	36,685,062	140,054
84.128	REHABILITATION SERVICES - SERVICE PROGRAM	0	420,028	420,028	0

* Major Program
See Notes to Schedule of Federal Financial Assistance.

**COMMONWEALTH OF MASSACHUSETTS
REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1996**

CFDA#	FEDERAL PROGRAM DESCRIPTION	7/1/95	REVENUES	EXPENDITURES	6/30/96
84.129	REHABILITATION TRAINING	0	145,448	142,370	3,078
84.132	CENTERS FOR INDEPENDENT LIVING	24	1,338,700	1,338,701	23
84.142	COLLEGE HOUSING AND ACADEMIC FACILITY	832,313	1	50	832,264
84.151	IMPROVING SCHOOL PROGRAMS - STATE BLOCK	126,076	6,510,354	6,612,242	24,188
84.154	PUBLIC LIBRARY CONSTRUCTION	0	625,471	625,471	0
84.158	SECONDARY EDUCATION AND TRANSITIONAL	5,987	557,554	555,761	7,780
84.161	CLIENT ASSISTANCE FOR HANDICAPPED	0	199,449	193,003	6,446
84.162	EMERGENCY IMMIGRANT EDUCATION	0	1,008,664	1,008,664	0
84.164	EISENHOWER MATHEMATICS AND SCIENCE	74,759	4,474,115	4,500,651	48,223
84.167	LIBRARY LITERACY	11,525	13,971	13,971	11,525
84.168	NATIONAL PROG FOR MATHEMATICS AND SCIENCE	8,629	597,502	602,215	3,916
84.169	COMPREHENSIVE SERVICES FOR INDEPENDENT	0	22,966	22,966	0
84.173	HANDICAPPED - PRESCHOOL GRANTS	5,954	1,199,400	1,182,797	22,557
84.174	VOCATIONAL EDUCATION-COMMUNITY BASED	3,754	50,489	54,243	0
84.176	PAUL DOUGLAS TEACHER SCHOLARSHIPS	24,403	1	(16,681)	41,085
84.177	REHABILITATION SERVICES - INDEPENDENT	0	209,693	209,693	0
84.181	HANDICAPPED INFANTS AND TODDLERS	1	7,798,596	7,798,597	0
84.183	SMART CHOICES CAMPAIGN	0	35,035	35,035	0
84.184	NATIONAL PROGRAM FOR DRUG FREE	53	(1)	0	52
84.185	ROBERT C. BYRD HONORS SCHOLARSHIPS	0	577,500	577,500	0
84.186	DRUG-FREE SCHOOLS AND COMMUNITIES - STATE	69,928	8,188,957	8,242,897	15,988
84.187	SUPPORTED EMPLOYMENT SERV FOR	3,933	670,952	674,884	1
84.190	CHRISTA MCAULIFFE FELLOWSHIPS	0	37,988	37,988	0
84.192	ADULT EDUCATION FOR THE HOMELESS	840	203,892	203,395	1,337
84.196	EDUCATION OF HOMELESS CHILDREN AND YOUTH	0	77,931	75,386	2,545
84.198	WORKPLACE LITERACY	29,571	1,063,995	1,059,250	34,316
84.199	VOCATIONAL EDUCATION - COOPERATIVE	0	0	0	0
84.213	EVEN START - STATE EDUCATIONAL AGENCIES	1,502	1,516,225	1,515,254	2,473
84.215	THE SECRETARY'S FUND FOR INNOVATION IN	12,000	103,766	111,773	3,993
84.216	CAPITAL EXPENSES	17,673	1,424,975	1,442,649	(1)
84.218	STATE PROGRAM IMPROVEMENT GRANTS	6,000	145,639	151,639	0
84.219	STUDENT LITERACY CORPS	33,385	6,366,583	6,376,041	23,927
84.223	ENGLISH LITERACY PROGRAM	18,893	(751)	0	18,142
84.224	TECHNOLOGY ASSISTANCE TO INDIVIDUALS WITH	0	757,242	757,242	0
84.225	EDUCATION FOR HOMELESS CHILDREN AND	4,775	400,809	405,585	(1)
84.235	VOCATIONAL REHABILITATION SERVICES FOR THE	0	30,889	30,889	0
84.243	TECH-PREP EDUCATION	0	2,069,224	2,069,224	0
84.246	REHABILITATION SHORT-TERM TRAINING	0	41,043	41,043	0
84.247	COMMERCIAL DRIVERS EDUCATION	65,805	(10,148)	0	55,657
84.249	FOREIGN LANGUAGES ASSISTANCE	0	145,976	145,976	0
84.254	STATE LITERACY RESOURCE CENTERS	0	37,322	33,021	4,301
84.257	INTERAGENCY STAFF DEVELOPMENT PROJECT	0	84,848	84,848	0
84.267	STATE POSTSECONDARY REVIEW	93,153	(0)	60,569	32,584
84.276	GOALS 2000 - EDUCATION SYSTEMIC	4,999	5,862,537	5,867,536	0
84.282	PUBLIC CHARTER SCHOOLS	0	648,299	648,299	0
84.296	NATIVE HAWAIIAN COMM. BASED EDUCATION				
	LEARNING CENTERS	0	822,077	807,339	14,738
84.999	DEPT OF EDUCATION - CFDA # UNKNOWN	36,349	254,949	41,479	249,819
		2,331,141	314,483,632	314,830,116	1,984,657

DEPARTMENT OF HEALTH AND HUMAN SERVICES

93.002	CONSUMER AFFAIRS	9,648	80,189	40,783	49,054
93.030	TRANSITIONAL HOUSING DEMONSTRATION GRANT	0	0	0	0
93.031	EMERGENCY FEDERAL JOBS BILL	0	19,131	6,835	12,296
93.044	SPECIAL PROGRAMS FOR THE AGING-TITLE III,	149,970	8,492,426	8,642,173	223
93.045	SPECIAL PROGRAMS FOR THE AGING - TITLE III,	270,858	10,748,692	11,019,550	0
93.048	SPECIAL PROGRAMS FOR THE AGING - TITLE IV	0	198,220	194,545	3,675
93.103	FOOD AND DRUG ADMINISTRATION RESEARCH	0	150,104	150,104	0
93.110	MATERNAL & CHILD HEALTH CONSOLIDATED	660	442,807	428,887	14,580
93.116	PROJECT GRANTS FOR TUBERCULOSIS CONTROL	(39)	2,222,121	2,216,291	5,791
93.118	ACQUIRED IMMUNODEFICIENCY SYNDROME	40,617	1,551,849	1,575,863	16,603
93.125	MENTAL HEALTH PLANNING AND	2,285	115,763	118,048	0
93.127	EMERGENCY MEDICAL SERVICES FOR CHILDREN	3,768	108,228	111,996	0
93.130	PRIMARY CARE SERVICES - RESOURCE	0	110,329	110,329	0

**COMMONWEALTH OF MASSACHUSETTS
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FOR THE FISCAL YEAR ENDED JUNE 30, 1996**

CFDA#	FEDERAL PROGRAM DESCRIPTION	7/1/95	REVENUES	EXPENDITURES	6/30/96
93.150	MENTAL HEALTH SERVICES FOR THE HOMELESS	0	692,637	692,637	0
93.153	PEDIATRIC AIDS HEALTH CARE DEMONSTRATION	2,506	566,529	569,035	0
93.161	HEALTH PROGRAM-TOXIC SUBSTANCES AND	0	305,353	299,205	6,148
93.165	GRANTS FOR STATE LOAN REPAYMENT	0	72,453	72,453	0
93.194	COMMUNITY PARTNERSHIP STUDY	875	25,044	25,919	0
93.196	DRUG ABUSE TREATMENT IMPROVEMENT IN	0	1,167,506	1,167,506	0
93.203	HEALTH ACTIVITIES RECOMMENDATION PANEL				
	HEALTH ACTIVITIES	0	11,584	11,200	384
93.242	MENTAL HEALTH RESEARCH GRANTS	0	186,341	186,341	0
93.262	OCCUPATIONAL SAFETY AND HEALTH RESEARCH	(57)	158,595	158,538	0
93.268	CHILDHOOD IMMUNIZATION GRANTS	0	9,157,708	9,157,708	0
93.283	CTRS FOR DISEASE CONTROL -	46,602	1,522,083	1,477,418	91,267
93.294	HEALTH PLANNING - HEALTH SYSTEMS AGENCIES	1,155	(1,155)	0	0
93.551	ABANDONED INFANTS	0	509,490	509,490	0
93.554	EMERGENCY PROTECTION GRANTS-SUBSTANCE	0	57,279	53,737	3,542
93.556	FAMILY PRESERVATION AND SUPPORT SERVICES	0	1,412,124	1,412,124	0
93.560	* FAMILY SUPPORT PAYMENTS TO STATES - ASSIST	0	320,632,721	320,632,721	0
93.561	* JOB OPPORTUNITIES AND BASIC SKILLS TRAINING	401,475	49,821,779	49,701,790	521,464
93.563	* CHILD SUPPORT ENFORCEMENT	11,759,998	53,340,755	59,920,167	5,180,586
93.564	CHILD SUPPORT ENFORCEMENT RESEARCH	0	19,353	19,353	0
93.565	STATE LEGALIZATION IMPACT ASSISTANCE	7,584,180	888,374	2,492,703	5,979,851
93.566	REFUGEE & ENTRANT ASSIST/STATE	1,226,469	11,041,941	12,268,257	153
93.568	* LOW-INCOME HOME ENERGY ASSISTANCE	57,783	48,566,573	48,624,357	(1)
93.569	COMMUNITY SERVICES BLOCK GRANT	8,014	9,700,128	9,708,141	1
93.572	EMERGENCY COMMUNITY SERVICES FOR THE	19,131	153,616	172,747	0
93.574	CHILD CARE FOR FAMILIES AT-RISK OF WELFARE	541,487	10,580,732	10,689,299	432,920
93.575	PAYMENTS TO STATES FOR CHILD CARE	(183)	12,335,218	12,335,035	0
93.585	ENPOWERMENT ZONES PROGRAM	0	72,908	72,908	0
93.586	STATE COURT IMPROVEMENT PROGRAM	0	1,129	1,129	0
93.600	HEAD START	0	4,143	4,143	0
93.614	CHILD DEVELOPMENT ASSOCIATE SCHOLARSHIPS	0	26,436	26,436	0
93.631	ADMINISTRATION ON DEVELOPMENTAL	2,400	1,086,269	1,088,669	0
93.643	CHILDRENS' JUSTICE GRANTS TO STATES	2,778	195,670	198,448	0
93.645	CHILD WELFARE SERVICES - STATE GRANTS	153,595	3,881,381	4,034,976	0
93.652	ADOPTION OPPORTUNITIES	0	57,911	57,726	185
93.656	TEMPORARY CHILD CARE AND CRISIS NURSERIES	0	500,758	494,198	6,560
93.658	* FOSTER CARE - TITLE IV-E	60	112,383,729	112,378,335	5,454
93.667	* SOCIAL SERVICES BLOCK GRANT	0	66,391,886	66,391,886	0
93.669	CHILD/YOUTH/FAM - CHILD ABUSE/NEGLECT -	2,666	376,905	379,571	0
93.671	FAMILY VIOLENCE AND SERVICES	59	491,444	490,333	1,170
93.672	CHILD ABUSE CHALLENGE GRANTS	35,054	10,587	40,761	4,880
93.673	PLANNING/DEVELOPMENT OF DEPENDENT CARE	6,119	469,244	475,363	0
93.773	MEDICARE - HOSPITAL INSURANCE	6,029	4,339,444	4,221,158	124,315
93.775	STATE MEDICAID FRAUD CONTROL UNITS	0	2,393,027	2,393,027	0
93.778	* MEDICAL ASSISTANCE PROGRAM	0	2,406,095,602	2,406,095,602	0
93.779	HEALTH CARE FINANCING R & D AND EVALUATION	998	503,537	504,535	0
93.901	PREVENTION OF ALCOHOL, TOBACCO AND DRUG	0	197,205	197,205	0
93.902	DRUG ABUSE TREATMENT FOR CRITICAL	1,449	1,420,117	1,421,566	0
93.913	GRANTS FOR OPERATION OF OFFICES OF RURAL	0	60,793	60,793	0
93.917	HIV CARE FORMULA GRANTS	0	3,683,152	3,683,152	0
93.919	BREAST AND CERVICAL CANCER EARLY	0	3,196,254	3,193,076	3,178
93.940	HIV PREVENTION ACTIVITIES-HEALTH DEPT.	0	6,655,960	6,655,960	0
93.944	HIV/AIDS SURVEILLANCE	0	343,653	334,509	9,144
93.945	ASSISTANCE PROGRAM FOR CHRONIC DISEASE				
	PREVENTION & CONTROL	0	209,233	209,233	0
93.949	HIV/AIDS AND RELATED DISEASES AMONG	0	47,215	47,215	0
93.953	MODIFICATION OF TRAUMA CARE - STATE EMS	726	23,691	24,417	0
93.958	BLOCK GRANTS FOR COMMUNITY MENTAL	25,299	7,712,097	7,416,361	321,035
93.959	* GRANTS FOR PREVENTION/TREATMENT OF	27,865	28,671,907	28,199,591	500,181
93.977	PREV HEALTH SERVICES - SEXUALLY TRANS	0	779,882	759,381	20,501
93.978	PREVENTIVE HEALTH SERVICES-SEXUALLY				
	TRANSMITTED DISEASES RESEARCH	0	148,800	146,091	2,709
93.987	HEALTH PROGRAMS FOR REFUGEES	0	156,205	153,370	2,835
93.988	COOP AGREEMENTS STATE-BASED DIABETES	0	317,293	317,293	0
93.991	PREVENTIVE HEALTH AND HEALTH SERVICES	2,964	4,783,781	4,777,748	8,997
93.992	ALCOHOL, DRUG ABUSE & MENTAL HEALTH	0	27,863	0	27,863

**COMMONWEALTH OF MASSACHUSETTS
REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1996**

<u>CFDA#</u>	<u>FEDERAL PROGRAM DESCRIPTION</u>	<u>7/1/95</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>6/30/96</u>
93.994	MATERNAL AND CHILD HEALTH SERVICES BLOCK	48,686	11,420,104	11,468,790	0
93.999	DEPT OF HEALTH AND HUMAN SERVICES - CFDA #	118,632	449,971	377,023	191,580
		22,562,581	3,226,751,806	3,235,765,263	13,549,124
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					
94.003	STATE COMMISSION	0	304,245	304,245	0
94.004	LEARN & SERVE AMERICA - SCHOOL &	0	482,612	482,274	338
94.008	SUMMER OF SAFETY YOUTH CORPS	0	0	0	0
		0	786,857	786,519	338
SOCIAL SECURITY ADMINISTRATION					
96.001	* SOCIAL SECURITY - DISABILITY INSURANCE	416,081	26,037,609	26,453,690	0
	(NOTE 3)	416,081	26,037,609	26,453,690	0
TOTAL - FEDERAL DEPARTMENTS					
		159,363,889	5,437,769,072	5,447,818,021	149,314,940
99.999	FEDERAL DEPARTMENT AND CFDA # UNKNOWN	(252,043)	252,210	0	167
10.550	* FOOD DISTRIBUTION - DONATED FOOD VALUE	N/A	16,149,971	16,057,429	N/A
	(NOTE 4)				
PROGRAMS ADMINISTERED BY:					
	UNIVERSITY OF MASSACHUSETTS	N/A	141,023,462	124,535,044	N/A
	(NOTE 5)				
	PUBLIC INSTITUTIONS OF HIGHER EDUCATION	(3,482,746)	90,908,230	89,921,637	(2,496,153)
	(NOTE 6)				
TOTAL					
		155,629,100	5,686,102,945	5,678,332,131	146,818,954

COMMONWEALTH OF MASSACHUSETTS
NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1996

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of federal financial assistance is presented on the Commonwealth's statutory basis of accounting. It is drawn primarily from the Massachusetts Management Accounting and Reporting System (MMARS), the centralized accounting system which is the basis for the Commonwealth's combined financial statements - statutory basis as published in the Commonwealth's Statutory Basis Financial Report for the fiscal year ended June 30, 1996.

The schedule of federal financial assistance also includes certain programs administered by the Commonwealth's public institutions of higher education and the activity of certain non-cash programs. The detail of such program activity is maintained by the institutions and responsible administrative departments.

On the statutory basis, revenues are generally recognized when cash is received. However, revenues receivable for federal grants and reimbursements are recognized when related expenditure obligations are incurred. These receivables are also reflected in the schedule of federal financial assistance.

Statutory basis expenditures are generally recorded when the related cash disbursement occurs. At year end, payroll is accrued and payables are recognized for goods or services received by June 30, to the extent of approved encumbrances.

The ending balances reported in the schedule of federal financial assistance reflect such statutory basis receivables and payables and include non-cash activity. These balances do not reflect the results of activity as defined by the Cash Management Improvement Act.

The following is a reconciliation of the schedule of federal financial assistance to the combined financial statements - statutory basis (amounts in thousands):

	<u>Revenues</u>	<u>Expenditures</u>
Schedule of federal financial assistance:	5,686,103	5,678,332
Programs Administered by public institutions of higher education	(231,932)	(214,457)
Non-cash federal assistance:		
Food stamps	(299,383)	(297,876)
Value of food donated to DOE	(16,150)	(16,057)
	<u>(315,533)</u>	<u>(313,933)</u>
Medicare reimbursements	33,094	33,094
Revenue and expenditure adjustments	90	0
Federal total per combined financial statements - statutory basis	<u><u>5,171,822</u></u>	<u><u>5,183,036</u></u>

**COMMONWEALTH OF MASSACHUSETTS
NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1996**

NOTE 1 - BASIS OF PRESENTATION (Continued)

Total federal revenues consist of \$5,166,947 in federal grants and reimbursements and \$4,875 in oil overcharge funds. In the schedule of federal financial assistance, the oil overcharge funds are reported in the State Energy Conservation Program (CFDA 81.041) and Weatherization Assistance for Low-Income Persons (CFDA 81.042).

The Commonwealth receives payments from the federal government on behalf of Medicare eligible patients for whom it has provided medical services at its state-operated medical facilities. Since these payments represent insurance coverage provided directly to individuals under the Medicare entitlement program, they are not included as federal financial assistance.

The Commonwealth has generally combined its departmental program accounts by federal catalog number, and it has made a concerted effort to reduce the number of program accounts lacking full catalog number identifiers. This action, plus ongoing recognition of federally mandated changes in catalog number, means that in some cases the beginning balance will not exactly equal last year's ending balance.

NOTE 2 - REPORTING ENTITY

The schedule of federal financial assistance includes various departments, agencies, boards and commissions governed by the legislature, judiciary and/or constitutional officers of the Commonwealth of Massachusetts. It also includes research grants and contracts and federally-funded financial assistance to students provided to the Commonwealth's institutions of public higher education and the values of food stamps and commodities received under U.S. Department of Agriculture programs.

The schedule of federal financial assistance does not include federal funds received and expended by independent authorities and other organizations included in the reporting entity under the criteria of the Governmental Accounting Standards Board, as described in Note 1 to the Commonwealth's general purpose financial statements published in the Comprehensive Annual Financial Report for the fiscal year ended June 30, 1996. These authorities and organizations are responsible, where necessary, for obtaining separate audits of their federal financial assistance programs.

NOTE 3 - SOCIAL SECURITY DISABILITY INSURANCE PROGRAM

The Massachusetts Rehabilitation Commission operates the Social Security - Disability Insurance program and the Supplemental Security Income Disability program (CFDA 96.001 and 96.006, respectively) under a single state appropriation and departmental program account. On an operating basis, expenditures are allocated between the programs based on medical expenses incurred; personnel and overhead costs are determined by the Social Security Central Office. For the fiscal year ended June 30, 1996, revenues of \$12,878,505 and expenditures of \$12,962,308 were attributed to the Supplemental Security Income Disability program.

NOTE 4 - DONATED FOOD VALUE

Donated food represents surplus agricultural commodities received from the U.S. Department of Agriculture, valued in accordance with federal guidelines. Commodity inventories at June 30, 1996 totaled approximately \$1,069,413.

COMMONWEALTH OF MASSACHUSETTS
NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1996

NOTE 5 - UNIVERSITY OF MASSACHUSETTS

The federal grants and contracts administered by the University of Massachusetts are summarized in the following table. This information has been extracted from the University of Massachusetts Schedule of Federal Awards included in the Report on Federal Financial Assistance Programs in accordance with OMB Circular A-133 dated October 31, 1996. Where the University has been unable to obtain applicable federal catalog numbers from the federal grantor agencies, the amounts have been aggregated by federal agency.

<u>CFDA#</u>	<u>FEDERAL PROGRAM DESCRIPTION</u>	<u>7/1/95</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>6/30/96</u>
DEPARTMENT OF AGRICULTURE					
10.001	AGRICULTURE RESEARCH SERVICE	N/A	195,672	176,058	N/A
10.025	PLANT & ANIMAL DISEASE, PEST CONTROL, & ANIMAL	N/A	52,191	46,960	N/A
10.028	ANIMAL DAMAGE CONTROL	N/A	654	588	N/A
10.200	AGRICULTURAL RESEARCH & SPECIAL RESEARCH GR	N/A	1,069,222	962,046	N/A
10.202	COOPERATIVE FORESTRY RESEARCH (MCINTIRE-STEN	N/A	295,353	265,747	N/A
10.203	PAYMENTS TO AGRICULTURAL EXPERIMENT UNDER I	N/A	2,100,208	1,889,688	N/A
10.206	AGRICULTURAL RESEARCH & COMPETITIVE RESEARC	N/A	704,437	633,826	N/A
10.210	FOOD & AGRICULTURAL SCI. NATL GRAD. FELLOWSH	N/A	32,990	29,683	N/A
10.299	COOPERATIVE STATE RESEARCH SERVICE	N/A	2,778	2,499	N/A
10.500	COOPERATIVE EXTENSION SERVICE (SMITH LEVER AC	N/A	4,675,933	4,207,229	N/A
10.600	FOREIGN AGRICULTURAL MARKET DEVELOPMENT &	N/A	10,394	9,352	N/A
10.652	FORESTRY RESEARCH	N/A	149,522	134,534	N/A
10.664	COOPERATIVE FORESTRY ASSISTANCE	N/A	21,514	19,357	N/A
10.999	DEPARTMENT OF AGRICULTURE - MISCELLANEOUS	N/A	3,251,179	2,925,289	N/A
			12,562,046	11,302,858	
DEPARTMENT OF COMMERCE					
11.303	ECONOMIC DEVELOPMENT - TECHNICAL ASSISTANCE	N/A	473,534	426,068	N/A
11.305	STATE & LOCAL ECONOMIC DEVELOPMENT PLANNIN	N/A	31,465	28,311	N/A
11.417	SEA GRANT SUPPORT	N/A	32,025	28,815	N/A
11.427	FISHERIES DEVELOPMENT & UTILIZATION, R & D GRA	N/A	87,558	78,781	N/A
11.431	CLIMATE AND ATMOSPHERIC RESEARCH	N/A	45,896	41,296	N/A
11.455	COOPERATIVE SCIENCE EDUCATION PROGRAM	N/A	83,187	74,848	N/A
11.457	CHESAPEAKE BAY STUDIES	N/A	64,696	58,211	N/A
11.611	MANUFACTURING TECHNOLOGY CENTERS PROGRAM	N/A	191,028	171,880	N/A
11.699	NATIONAL TECHNICAL INFORMATION SERVICE	N/A	90,323	81,269	N/A
11.999	DEPARTMENT OF COMMERCE - MISCELLANEOUS	N/A	185,061	166,511	N/A
			1,284,772	1,155,990	
DEPARTMENT OF DEFENSE					
12.099	DEFENSE LOGISTICS AGENCY	N/A	14,532	13,075	N/A
12.199	DEPARTMENT OF DEFENSE - ARMY RESEARCH COLLA	N/A	27,149	24,428	N/A
12.300	BASIC AND APPLIED SCIENTIFIC RESEARCH	N/A	2,671,467	2,403,686	N/A
12.420	MILITARY MEDICAL RESEARCH AND DEVELOPMENT	N/A	22,053	19,842	N/A
12.431	BASIC SCIENTIFIC RESEARCH	N/A	134,075	120,636	N/A
12.800	AIRFORCE DEFENSE RESEARCH PROGRAM	N/A	1,721,620	1,549,049	N/A
12.910	RESEARCH AND TECHNOLOGY DEVELOPMENT	N/A	4,786,081	4,306,336	N/A
12.999	DEPARTMENT OF DEFENSE - MISCELLANEOUS	N/A	11,260,964	10,132,193	N/A
			20,637,941	18,569,245	
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
14.199	DEPARTMENT OF HOUSING & URBAN DEVELOPMENT	N/A	469,026	422,012	N/A
14.219	COMMUNITY DEVELOPMENT BLOCK GRANTS & CITIE	N/A	220	198	N/A
14.227	CDBG - TECHNICAL ASSISTANCE	N/A	17,482	15,730	N/A
			486,727	437,939	

COMMONWEALTH OF MASSACHUSETTS
NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1996

NOTE 5 - UNIVERSITY OF MASSACHUSETTS (Continued)

<u>CFDA#</u>	<u>FEDERAL PROGRAM DESCRIPTION</u>	<u>7/1/95</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>6/30/96</u>
DEPARTMENT OF THE INTERIOR					
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	N/A	45,494	40,934	N/A
15.614	COASTAL WETLANDS PLANNING, PROTECTION & RESTORATION	N/A	198,129	178,269	N/A
15.699	U.S. FISH AND WILDLIFE SERVICE	N/A	255,900	230,249	N/A
15.806	NATIONAL WATER RESOURCES RESEARCH PROGRAM	N/A	60	54	N/A
15.808	GEOLOGICAL SURVEY - RESEARCH AND DATA ACQUISITION	N/A	19,246	17,317	N/A
15.899	OFFICE OF TERRITORIAL AND INTERNATIONAL AFFAIRS	N/A	149,641	134,641	N/A
15.900	NATIONAL PARK SERVICE	N/A	12,533	11,276	N/A
15.975	NATIONAL BIOLOGICAL SURVEY - RESEARCH	N/A	266,952	240,194	N/A
15.976	MIGRATORY BIRD BANDING	N/A	14,911	13,416	N/A
15.977	COOPERATIVE AGREEMENT	N/A	9,052	8,144	N/A
15.999	DEPARTMENT OF THE INTERIOR - MISCELLANEOUS	N/A	346,015	311,331	N/A
			1,317,932	1,185,826	
DEPARTMENT OF JUSTICE					
16.111	CIVIL RIGHTS EDUCATION	N/A	15,184	13,662	N/A
			15,184	13,662	
DEPARTMENT OF LABOR					
17.246	EMPLOYMENT & TRAINING ASSISTANCE - DISLOCATED	N/A	2,087,966	1,878,673	N/A
17.249	EMPLOYMENT SERVICES & JOB TRAINING	N/A	7,404	6,662	N/A
			2,095,370	1,885,336	
DEPARTMENT OF STATE					
19.300	RUSSIAN, EURASIAN, & EAST EUROPEAN RESEARCH TRAVEL	N/A	117,501	105,723	N/A
19.999	DEPARTMENT OF STATE - MISCELLANEOUS	N/A	800,337	720,113	N/A
			917,837	825,836	
DEPARTMENT OF TRANSPORTATION					
20.108	AVIATION RESEARCH GRANT	N/A	229,681	206,658	N/A
20.215	HIGHWAY TRAINING AND EDUCATION	N/A	2,000	1,799	N/A
20.299	COOPERATIVE AGREEMENT	N/A	36,241	32,609	N/A
20.502	FED. TRANSIT GRANTS FOR UNIVERSITY RESEARCH &	N/A	593	534	N/A
20.701	UNIVERSITY TRANSPORTATION CENTERS PROGRAM	N/A	48,059	43,242	N/A
20.999	DEPARTMENT OF TRANSPORTATION - MISCELLANEOUS	N/A	364,013	327,525	N/A
			680,587	612,367	
FEDERAL COMMUNICATIONS COMMISSION					
32.001	COMM. INFO. & ASSISTANCE & COMPLAINTS INVESTIGATION	N/A	98,587	88,705	N/A
			98,587	88,705	

COMMONWEALTH OF MASSACHUSETTS
NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1996

NOTE 5 - UNIVERSITY OF MASSACHUSETTS (Continued)

<u>CFDA#</u>	<u>FEDERAL PROGRAM DESCRIPTION</u>	<u>7/1/95</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>6/30/96</u>
NATIONAL AERONAUTICS & SPACE ADMINISTRATION					
43.001	AEROSPACE EDUCATION SERVICES PROJECT	N/A	1,913,444	1,721,645	N/A
43.002	TECHNOLOGY UTILIZATION	N/A	22,434	20,185	N/A
43.999	NATIONAL AERONAUTICS & SPACE ADMINISTRATION	N/A	1,252,359	1,126,825	N/A
			3,188,237	2,868,656	
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
45.004	PROMOTION OF THE ARTS - LITERATURE	N/A	1,000	900	N/A
45.005	PROMOTION OF THE ARTS - MUSIC	N/A	6,980	6,280	N/A
45.011	PROMOTION OF THE ARTS - PRESENTING AND COMMIS	N/A	24,451	22,000	N/A
45.099	PROMOTION OF THE ARTS	N/A	31,930	28,729	N/A
45.127	PROMOTION OF THE HUMANITIES - ELEMENTARY & SI	N/A	61,450	55,290	N/A
45.146	PROMOTION OF THE HUMANITIES - EDITIONS	N/A	7,780	7,000	N/A
45.151	PROMOTION OF THE HUMANITIES - SUMM. SEMINARS	N/A	120,280	108,223	N/A
			253,870	228,423	
NATIONAL SCIENCE FOUNDATION					
47.041	ENGINEERING GRANTS	N/A	2,144,405	1,929,455	N/A
47.049	MATHEMATICAL AND PHYSICAL SCIENCES	N/A	7,453,753	6,706,607	N/A
47.050	GEOSCIENCES	N/A	965,212	868,462	N/A
47.051	BIOLOGICAL, BEHAVIORAL AND SOCIAL SCIENCES	N/A	538,480	484,504	N/A
47.067	MATERIALS DEVELOPMENT, RESEARCH, & INFORM. SC	N/A	131,335	118,170	N/A
47.068	STUDIES AND PROGRAM ASSESSMENT	N/A	671	603	N/A
47.070	COMPUTER AND INFORMATION SCIENCE AND ENGINE	N/A	3,018,902	2,716,295	N/A
47.073	SCIENCE AND TECHNOLOGY CENTERS	N/A	155,297	139,730	N/A
47.074	BIOLOGICAL SCIENCES	N/A	3,139,763	2,825,041	N/A
47.075	SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	N/A	365,851	329,179	N/A
47.076	EDUCATION AND HUMAN RESOURCES	N/A	1,680,985	1,512,487	N/A
47.999	NATIONAL SCIENCE FOUNDATION - MISCELLANEOUS	N/A	2,255,570	2,029,477	N/A
			21,850,224	19,660,012	
SECURITIES & EXCHANGE COMMISSION					
58.001	SECURITIES - INVESTIGATION OF COMPLAINTS & SEC	N/A	5,316	4,783	N/A
			5,316	4,783	
SMALL BUSINESS ADMINISTRATION					
59.005	BUSINESS DEVELOPMENT ASSISTANCE TO SMALL BUS	N/A	254,283	228,795	N/A
59.037	SMALL BUSINESS DEVELOPMENT CENTER	N/A	2,352,485	2,116,678	N/A
			2,606,768	2,345,472	
TENNESSEE VALLEY AUTHORITY					
62.005	TENNESSEE VALLEY REGION - WATER AND LAND RES	N/A	10,476	9,426	N/A
			10,476	9,426	
DEPARTMENT OF VETERANS AFFAIRS					
64.009	VETERANS HOSPITALIZATION	N/A	51,133	46,007	N/A
64.115	VETERANS INFORMATION AND ASSISTANCE	N/A	98,851	88,942	N/A
64.999	DEPARTMENT OF VETERANS AFFAIRS - MISCELLANEC	N/A	350,166	315,066	N/A
			500,150	450,016	

COMMONWEALTH OF MASSACHUSETTS
NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1996

NOTE 5 - UNIVERSITY OF MASSACHUSETTS (Continued)

<u>CFDA#</u>	<u>FEDERAL PROGRAM DESCRIPTION</u>	<u>7/1/95</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>6/30/96</u>
ENVIRONMENTAL PROTECTION AGENCY					
66.464	NEAR COASTAL WATERS	N/A	21,237	19,109	N/A
66.504	SOLID WASTE DISPOSAL RESEARCH	N/A	326,140	293,449	N/A
66.505	WATER POLLUTION CONTROL	N/A	75,063	67,539	N/A
66.804	STATE UNDERGROUND STORAGE TANKS PROGRAM	N/A	13,212	11,887	N/A
66.900	POLLUTION PREVENTION GRANTS PROGRAM	N/A	94,161	84,722	N/A
66.999	ENVIRONMENTAL PROTECTION AGENCY - MISCELLANEOUS	N/A	274,830	247,282	N/A
			804,643	723,987	
ACTION					
72.003	VOLUNTEERS IN SERVICE TO AMERICA	N/A	27,942	25,142	N/A
			27,942	25,142	
DEPARTMENT OF ENERGY					
81.049	BASIC ENERGY SCIENCES - UNIVERSITY AND SCIENCE	N/A	538,669	484,675	N/A
81.104	TECH. DEVELOPMENT - ENVIRON. RESTORATION & WASTE	N/A	130,869	117,751	N/A
81.999	DEPARTMENT OF ENERGY - MISCELLANEOUS	N/A	2,487,516	2,238,174	N/A
			3,157,054	2,840,599	
UNITED STATES INFORMATION AGENCY					
82.002	EDUCATION EXCH. - UNIV LECTURERS & RESEARCH STAFF	N/A	21,749	19,569	N/A
			21,749	19,569	
DEPARTMENT OF EDUCATION					
84.003	BILINGUAL EDUCATION	N/A	543,022	325,770	N/A
84.016	VETERANS STATE HOSPITAL CARE	N/A	4,771	2,862	N/A
84.017	INTERNATIONAL RESEARCH AND STUDIES	N/A	62,938	37,758	N/A
84.023	DISABLED - INNOVATION AND DEVELOPMENT	N/A	452,620	271,537	N/A
84.029	SPECIAL EDUC. - PERSONNEL DEVELOPMENT & PARENTS	N/A	372,320	223,363	N/A
84.044	TALENT SEARCH	N/A	1,401,194	840,606	N/A
84.047	UPWARD BOUND	N/A	1,044,533	626,638	N/A
84.055	HIGHER EDUCATION - COOPERATIVE EDUCATION	N/A	273,234	163,919	N/A
84.074	CAREER EDUCATION	N/A	375,656	225,364	N/A
84.078	POSTSECONDARY ED. PROGRAMS - PERSONS WITH DISABILITIES	N/A	619	372	N/A
84.086	SPECIAL EDUCATION - SEVERELY DISABLED PROGRAMS	N/A	469,782	281,832	N/A
84.094	PATRICIA ROBERTS HARRIS FELLOWSHIPS	N/A	99,298	59,571	N/A
84.103	TRAINING - SPECIAL PROGRAMS STAFF & LEADERSHIP	N/A	121	73	N/A
84.117	EDUCATIONAL RESEARCH AND DEVELOPMENT	N/A	350,200	210,092	N/A
84.129	REHABILITATION TRAINING	N/A	517,555	310,492	N/A
84.153	BUSINESS AND INTERNATIONAL EDUCATION	N/A	37,087	22,249	N/A
84.164	EISENHOWER MATHEMATICS & SCIENCE EDUC. STATISTICS	N/A	41,828	25,094	N/A
84.170	JACOB K. JAVITS FELLOWSHIPS	N/A	99,807	59,876	N/A
84.198	NATIONAL WORKPLACE LITERACY PROGRAM	N/A	100,199	60,111	N/A
84.206	JACOB K. JAVITS GIFTED & TALENTED STUDENTS EDUCATION	N/A	464,581	278,712	N/A
84.217	RONALD E. MCNAIR POST-BACCALAUREATE ACHIEVEMENT	N/A	594,164	356,452	N/A
84.242	NATIONAL SCIENCE SCHOLARS	N/A	3,174	1,904	N/A
84.254	STATE LITERACY RESOURCE CENTERS	N/A	18,755	11,252	N/A
84.262	MINORITY TEACHER RECRUITMENT	N/A	141,718	85,020	N/A
84.999	DEPARTMENT OF EDUCATION - MISCELLANEOUS	N/A	376,897	226,108	N/A
			7,846,074	4,707,026	

COMMONWEALTH OF MASSACHUSETTS
NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1996

NOTE 5 - UNIVERSITY OF MASSACHUSETTS (Continued)

<u>CFDA#</u>	<u>FEDERAL PROGRAM DESCRIPTION</u>	<u>7/1/95</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>6/30/96</u>
DEPARTMENT OF HEALTH & HUMAN SERVICES					
93.000	OFFICE OF THE SECRETARY - MISCELLANEOUS	N/A	51	46	N/A
PUBLIC HEALTH SERVICE-1					
93.103	FOOD AND DRUG ADMINISTRATION - RESEARCH	N/A	139,128	125,182	N/A
93.107	AREA HEALTH EDUCATION CENTERS	N/A	172,256	154,990	N/A
93.110	MATERNAL & CHILD HEALTH FED. CONSOLIDATED PR	N/A	509,165	458,128	N/A
93.113	BIOLOGICAL RESPONSE TO ENVIRONMENTAL HEALT	N/A	385,940	347,255	N/A
93.114	APPLIED TOXICOLOGICAL RESEARCH AND TESTING	N/A	260,276	234,187	N/A
93.117	GRANTS FOR PREVENTATIVE MEDICINE RESIDENCY T	N/A	12,177	10,957	N/A
93.118	ACQUIRED IMMUNODEFICIENCY SYNDROME (AIDS) A	N/A	22,420	20,173	N/A
93.121	ORAL DISEASES AND DISORDERS RESEARCH	N/A	795,179	715,472	N/A
93.131	PRIMARY CARE SERVICES - RESOURCE COORDINATIO	N/A	36,292	32,654	N/A
93.142	NIEHS HAZARDOUS WASTE - HEALTH & SAFETY TRAI	N/A	457,042	411,229	N/A
93.145	AIDS EDUCATION AND TRAINING CENTERS	N/A	1,117,893	1,005,838	N/A
93.161	HEALTH PROGRAM FOR TOXIC SUBSTANCES & DISEA	N/A	1,991	1,792	N/A
93.172	HUMAN GENOME RESEARCH	N/A	68,952	62,041	N/A
93.173	RESEARCH FOR DEAFNESS AND COMMUNICATION DIS	N/A	296,024	266,351	N/A
93.180	MEDICAL TREATMENT EFFECTIVENESS RESEARCH	N/A	193,262	173,890	N/A
93.186	NATIONAL RESEARCH SERVICES AWARDS	N/A	110,318	99,260	N/A
93.194	COMMUNITY PARTNERSHIP STUDY DEMONSTRATION	N/A	101,784	91,581	N/A
93.197	CHILDHOOD LEAD POISONING PREVENTION PROJECTS	N/A	131,954	118,728	N/A
93.226	HEALTH SERVICES RESEARCH AND DEVELOPMENT GR	N/A	55,311	49,767	N/A
93.229	COOP. AGREEMENT - DEV. & IMP. OF CJ TREATMENT N	N/A	2,088	1,879	N/A
93.242	MENTAL HEALTH RESEARCH GRANTS	N/A	2,387,005	2,147,737	N/A
93.262	OCCUPATIONAL SAFETY AND HEALTH RESEARCH GR	N/A	200,776	180,651	N/A
93.263	OCCUPATIONAL SAFETY AND HEALTH - TRAINING GR	N/A	129,950	116,924	N/A
93.273	ALCOHOL RESEARCH PROGRAMS	N/A	1,095,404	985,604	N/A
93.274	ALCOHOL & DRUG ABUSE CLINICAL / SERVICE RELAT	N/A	15,542	13,984	N/A
93.277	DRUG ABUSE SCIENTIST DEVELOPMENT AWARDS FOR	N/A	121,448	109,275	N/A
93.279	DRUG ABUSE RESEARCH PROGRAMS	N/A	940,066	845,837	N/A
93.281	SDA, RSDA, SDAC, AND RSA	N/A	517,996	466,073	N/A
93.282	MENTAL HEALTH - NATIONAL RESEARCH SERVICE AV	N/A	245,220	220,640	N/A
93.283	CENTERS FOR DISEASE CONTROL - INVESTIGATIONS &	N/A	392,396	353,063	N/A
93.299	ADVANCED NURSE EDUCATION	N/A	784,367	705,744	N/A
93.306	COMPARATIVE MEDICINE PROGRAM	N/A	87,820	79,017	N/A
93.337	BIOMEDICAL RESEARCH SUPPORT	N/A	126,811	114,100	N/A
93.358	PROFESSIONAL NURSE TRAINEESHIPS	N/A	172,473	155,184	N/A
93.359	NURSE TRAINING IMPROVEMENT - SPECIAL PROJECTS	N/A	277,140	249,360	N/A
93.361	NURSING RESEARCH	N/A	66,962	60,250	N/A
93.371	BIOMEDICAL RESEARCH TECHNOLOGY	N/A	125,931	113,308	N/A
93.379	GRANTS FOR GRADUATE TRAINING IN FAMILY MEDIC	N/A	5,072	4,563	N/A
93.390	ACADEMIC RESEARCH ENHANCEMENT AWARD	N/A	54,204	48,771	N/A
93.393	CANCER CAUSE AND PREVENTION RESEARCH	N/A	560,884	504,663	N/A
93.395	CANCER TREATMENT RESEARCH	N/A	959,453	863,280	N/A
93.396	CANCER BIOLOGY RESEARCH	N/A	1,042,334	937,853	N/A
93.399	CANCER CONTROL	N/A	623,328	560,847	N/A
93.574	CHILD CARE FOR FAMILIES AT-RISK OF WELFARE DEP	N/A	18,292	16,459	N/A
93.584	REFUGEE AND ENTRANT ASSISTANCE - TARGETED AS	N/A	34,233	30,801	N/A
93.631	DEVELOPMENTAL DISABILITIES PROJECTS	N/A	32,848	29,555	N/A
93.672	CHILD ABUSE AND NEGLECT STATE PREVENTION GRA	N/A	22,659	20,388	N/A
			15,910,120	14,315,329	

COMMONWEALTH OF MASSACHUSETTS
NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1996

NOTE 5 - UNIVERSITY OF MASSACHUSETTS (Continued)

<u>CFDA#</u>	<u>FEDERAL PROGRAM DESCRIPTION</u>	<u>7/1/95</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>6/30/96</u>
PUBLIC HEALTH SERVICE-II					
93.820	SCHOLARSHIPS FOR STUDENTS OF EXCEPTIONAL FIN.	N/A	50,034	45,019	N/A
93.821	BIOPHYSICS AND PHYSIOLOGICAL SCIENCES	N/A	972,052	874,616	N/A
93.824	AREA HEALTH EDUCATION CENTERS	N/A	136,708	123,005	N/A
93.837	HEART AND VASCULAR DISEASES RESEARCH	N/A	5,245,656	4,719,845	N/A
93.838	LUNG DISEASE RESEARCH	N/A	875,701	787,923	N/A
93.839	BLOOD DISEASES AND RESOURCES RESEARCH	N/A	766,694	689,843	N/A
93.845	DENTAL RESEARCH INSTITUTES - CENTERS IN ORAL B	N/A	21,730	19,552	N/A
93.846	ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES	N/A	1,994,932	1,794,965	N/A
93.847	DIABETES, ENDOCRINOLOGY AND METABOLISM RESI	N/A	6,581,556	5,921,837	N/A
93.848	DIGESTIVE DISEASES AND NUTRITION RESEARCH	N/A	794,679	715,022	N/A
93.849	KIDNEY DISEASE, UROLOGY AND HEMATOLOGY RESI	N/A	1,159,117	1,042,930	N/A
93.853	CLINICAL RESEARCH RELATED TO NEUROLOGICAL D	N/A	554,568	498,979	N/A
93.854	BIOLOGICAL BASIS RESEARCH IN THE NEUROSCIENCI	N/A	1,729,288	1,555,949	N/A
93.855	ALLERGY, IMMUNOLOGY AND TRANSPLANTATION RI	N/A	1,026,246	923,378	N/A
93.856	MICROBIOLOGY AND INFECTIOUS DISEASES RESEAR	N/A	6,596,627	5,935,397	N/A
93.859	PHARMACOLOGICAL SCIENCES	N/A	868,939	781,839	N/A
93.862	GENETICS RESEARCH	N/A	3,941,507	3,546,420	N/A
93.863	CELLULAR AND MOLECULAR BASIS OF DISEASE RESE	N/A	2,693,313	2,423,342	N/A
93.864	POPULATION RESEARCH	N/A	577,841	519,920	N/A
93.865	RESEARCH FOR MOTHERS AND CHILDREN	N/A	2,243,304	2,018,441	N/A
93.866	AGING RESEARCH	N/A	835,997	752,199	N/A
93.867	RETINAL AND CHOROIDAL DISEASES RESEARCH	N/A	324,204	291,706	N/A
93.884	GRANTS - RESIDENCY TRAINING IN GENERAL INTERN	N/A	49,927	44,923	N/A
93.895	GRANTS - FACULTY DEVELOPMENT IN FAMILY MEDIC	N/A	171,863	154,636	N/A
93.896	GRANTS - PREDOCTORAL TRAINING IN FAMILY MEDIC	N/A	103,152	92,812	N/A
93.900	GRANTS - FACULTY DEVELOPMENT IN GEN. INTERNA	N/A	150,732	135,623	N/A
93.925	GRANTS - HEALTH PROF. STUDENTS - DISADV. BACKG	N/A	66,762	60,070	N/A
93.934	FOGARTY INTERNATIONAL RESEARCH COLLABORATI	N/A	50,260	45,222	N/A
93.964	TRAINEESHIPS FOR STUDENTS IN SCHOOLS OF PUBLIC	N/A	40,752	36,667	N/A
93.984	ESTABLISHMENT OF DEPARTMENTS OF FAMILY MEDI	N/A	130,117	117,074	N/A
93.999	DEPARTMENT OF HEALTH & HUMAN SERVICES - MISC	N/A	3,989,594	3,589,687	N/A
			44,743,853	40,258,841	
UNIVERSITY OF MASSACHUSETTS TOTAL			141,023,462	124,535,044	

COMMONWEALTH OF MASSACHUSETTS
NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1996

NOTE 6 - OTHER HIGHER EDUCATION FEDERAL FINANCIAL ASSISTANCE PROGRAMS

The 25 public institutions of higher education administer financial assistance programs as follows:

<u>CFDA#</u>	<u>FEDERAL PROGRAM DESCRIPTION</u>	<u>7/1/95</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>6/30/96</u>
84.007	FEDERAL SUPPLEMENTAL EDUCATION OPPORTUNITY	(226,487)	5,487,783	5,828,597	(567,301)
84.033	FEDERAL WORK-STUDY PROGRAM	(922,575)	16,705,475	16,700,764	(917,864)
84.063	FEDERAL PELL GRANT PROGRAM	(186,135)	47,518,164	46,843,286	488,743
84.999	OTHER (VETERANS COST OF INSTRUCTION, NURSING STUDENT LOANS, SPECIAL SERVICES FOR DISADVANTAGED STUDENTS)	(169,594)	1,295,563	1,720,799	(594,830)
TOTAL STUDENT FINANCIAL AID		(1,504,791)	71,006,985	71,093,446	(1,591,252)
84.999	OTHER FINANCIAL ASSISTANCE	(1,977,955)	19,901,245	18,828,191	(904,901)
PUBLIC INSTITUTIONS OF HIGHER EDUCATION TOT.		(3,482,746)	90,908,230	89,921,637	(2,496,153)

NOTE 7 - FEDERAL FAMILY EDUCATION LOANS

The schedule of federal financial assistance does not include Federal Family Education Loans (CFDA 84.032) which are made directly to individual students. For Massachusetts residents, these loans are guaranteed by the American Student Assistance Corporation, which is not part of the reporting entity of the Commonwealth. Federal Family Education Loans made to students enrolled in the Commonwealth's public institutions of higher education during fiscal year 1996 totaled \$182,750,713.

NOTE 8 - FEDERAL PERKINS LOAN PROGRAM

The Federal Perkins Loan Program (CFDA 84.038) is administered by the Commonwealth's public institutions of higher education. Fiscal year 1996 activity and loans outstanding at June 30, 1996, are summarized as follows:

Federal revenues	<u>\$1,015,690</u>
Loan repayments	<u>\$ 5,848,381</u>
Loan funds disbursed	<u>\$ 7,642,982</u>
Loans outstanding at June 30, 1996	<u>\$ 50,607,858</u>

COMMONWEALTH OF MASSACHUSETTS
NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1996

NOTE 9 - MAJOR PROGRAMS

The Commonwealth's total expenditures of federal financial assistance during fiscal year 1996 were between \$5,000,000,000 and \$6,000,000,000. Therefore, in accordance with the Single Audit Act of 1984, those programs with expenditures of federal financial assistance exceeding \$16,000,000 are considered major programs.

In the schedule of federal financial assistance the School Breakfast Program (CFDA 10.553) has been identified as a major program even though its fiscal year 1996 expenditures were less than \$16,000,000. This classification reflects a decision to combine this program with the National School Lunch Program (CFDA 10.555) for major program testing purposes, because the compliance testing requirements are identical.